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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 08 / MSAD 08

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	68	47	115	58	173
10	ATTENDING PUPILS (OCTOBER 2011)	69	49	118	61	179
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	68.5	48.0	116.5 (66%)	59.5 (34%)	176.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.0 (17:1)	3.0 (16:1)	4.0 (15:1)	=	11.0	/	19.9	=	.55 X	964,699	=	350,185	180,399
B.	GUIDANCE	0.2 (315:1)	0.2 (315:1)	0.3 (225:1)	=	0.7	/	1.0	=	.70 X	55,491	=	25,637	13,207
C.	LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.0	=	.30 X	0	=	6,388	3,291
D.	HEALTH	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.0	=	.30 X	0	=	8,208	4,229
E.	EDUCATION TECHS	0.8 (090:1)	0.5 (090:1)	0.3 (225:1)	=	1.6	/	1.4	=	1.14 X	26,270	=	19,766	10,182
F.	LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.1 (450:1)	=	0.4	/	1.0	=	.40 X	21,945	=	5,793	2,985
G.	CLERICAL	0.4 (180:1)	0.3 (180:1)	0.3 (180:1)	=	1.0	/	1.0	=	1.00 X	32,889	=	21,707	11,182
H.	SCHOOL ADMIN.	0.2 (275:1)	0.2 (275:1)	0.2 (284:1)	=	0.6	/	1.0	=	.60 X	75,850	=	30,037	15,473

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		4,311	2,202
B.	Supplies and Equipment	346	478		40,309	28,441
C.	Professional Development	59	59		6,874	3,511
D.	Instructional Leadership Support	24	24		2,796	1,428
E.	Co- and Extra-Curricular Student	34	114		3,961	6,783
F.	System Administration/Support	220	220		25,630	13,090
G.	Operations & Maintenance	1,013	1,204		118,015	71,638

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	74,179	38,214
B.	Education & Library Technicians	36.00%	9,201	4,740
C.	Clerical	29.00%	6,295	3,243
D.	School Administrators	14.00%	4,205	2,166

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	763,497	416,404
18	E.P.S. RATES	6,554	6,998

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          130.0          67.0          197.0
      OCTOBER 2009         124.0          52.0          176.0
      APRIL 2010           121.0          50.0          171.0
      OCTOBER 2010         112.0          57.0          169.0
      APRIL 2011           115.0          57.0          172.0
      OCTOBER 2011         118.0          60.0          178.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                116.5 +      3.50    X          6,554.00    =      786,480.00
      9-12 PUPILS                58.5 +      0.00    X          6,998.00    =      409,383.00
      ADULT EDUC. COURSES AT .1      0.0          X          6,998.00    =          0.00
      K-8 EQUIV. INSTR. PUPILS      0.000        X          6,554.00    =          0.00
      9-12 EQUIV. INSTR. PUPILS      0.000        X          6,998.00    =          0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .5254      61.2    X .15    X          6,554.00    =      60,165.72
      9-12 DISADVANTAGED @ .5254      30.7    X .15    X          6,998.00    =      32,225.79
      K-8 LIMITED ENGLISH PROF.        0.0    X .700    X          6,554.00    =          0.00
      9-12 LIMITED ENGLISH PROF.        0.0    X .700    X          6,998.00    =          0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          116.5          X          43.00    =      5,009.50
      9-12 STUDENT ASSESSMENT           58.5          X          43.00    =      2,515.50
      K-8 TECHNOLOGY RESOURCES          116.5          X          98.00    =     11,417.00
      9-12 TECHNOLOGY RESOURCES           58.5          X          296.00    =     17,316.00
      K-2 PUPILS                        35.0    X .10    X          6,554.00    =     22,939.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =     107,455.52
      9-12 SMALL SCHOOL ADJUSTMENT          =     103,615.86

OPERATING ALLOCATION                                1,558,522.89
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 1,511,767.20

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,511,767.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					254,178.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	88,449.03	X	101.10%	=	89,421.97
35	TRANSPORTATION - EPS ALLOCATION					28,799.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					372,399.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,884,166.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 8			
	11/01/12 VINALHAVEN COMMUNITY SCH	558,980.51	140,481.10	699,461.61
	05/01/13 VINALHAVEN COMMUNITY SCH	0.00	130,681.39	130,681.39
42	TOTAL PRINCIPAL & INTEREST	558,980.51	271,162.49	830,143.00
43	APPROVED LEASES FOR 2011-12 - RSU 08 / MSAD 08			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 08 / MSAD 08			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 08 / MSAD 08			0.00
47	TOTAL DEBT SERVICE ALLOCATION			830,143.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			2,714,309.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
VINALHAVEN	174.0 100.00%		2,714,309.71		0.00		2,714,309.71		
TOTAL	174.0						2,714,309.71		
		2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
VINALHAVEN		557,300,000	7.690		4,285,637.00		2,714,309.71	2,714,309.71	100.00% 4.87M
TOTAL		557,300,000			4,285,637.00		2,714,309.71	2,714,309.71	100.00% 4.87M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					2,714,309.71	2,714,309.71	0.00	
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2						668,526.00-	668,526.00	
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS						88,962.30-	88,962.30	
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT						92,391.51-	92,391.51	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					2,714,309.71	1,864,429.90	849,879.81	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							849,879.81	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 68.69% STATE SHARE % = 31.31%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					2,761,065.40			

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***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
VINALHAVEN	2,714,309.71	1,864,429.90	100.00%	3.35
TOTAL	2,714,309.71	1,864,429.90	100.00%	3.35

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